

1919

Proposed office in Shanghai; Reading course [News items]; Additions to the Library, October 1919; Index

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years to punish a workman for laying off on Monday on account of drinking to excess.

Leclaire regarded his accomplishment with great pride and satisfaction. His motive was not mercenary, although incidentally he acquired a competence. He was prompted by his love for his fellow men and his desire to help them. On one occasion, according to Williams, he wrote to his men saying that "the dream of his life" was "that, after good conduct and steady work, a workman and his wife might in their old age have the means to live at ease in independence." "It is not enough," said Leclaire, "that antagonism between employer and employed is forever dead among us: it is not enough that the cause of strikes has disappeared. Sentiments of brotherhood must show themselves more and more."

The other noteworthy French cases are those of Godin, who founded the Familistère at Guise, which developed into one of the greatest manufactories in the world for the production of stoves, and the Laroche-Joubert Paper Works. Both of these ventures in profit-sharing must be regarded as successes.

Proposed Office In Shanghai

Under date of October 30, 1919, the firm announced the proposed opening of an office in Shanghai, China, and the appointment of Mr. H. S. De Vault as Manager.

The plans contemplate that Mr. De Vault will sail from Seattle, December 3, 1919, with the expectation of arriving in Shanghai about January 15 following.

The announcement of the address of the Shanghai office will be made as soon as definitely determined.

Shanghai is a city with a population of about six hundred and fifty thousand. It was opened to foreign trade in 1842 and has become the principal port and

financial center of China. It lies at the mouth of the Yangste River, which leads back into a country of almost unlimited resources.

China is now regarded as a fertile field for American capital and industry. The Chinese, it is said, prefer to do business with Americans and American institutions. China undoubtedly looks to America for assistance economically and financially. Shanghai, as the leading commercial city, gives promise as a place to which American enterprise will go. American enterprise should have the services of American accountants.

Reading Course

We shall be glad to assist the members of the staff who desire to avail themselves of the opportunity to make up a general purchase order for books required in connection with the reading course recently issued. By so doing a better price may be obtained than if the orders are placed individually. Orders may be sent to the Executive Offices marked for the attention of the Department for Professional Training.

Although somewhat tardy, it is with none the less pleasure, that we make mention of the election of Mr. W. P. Bickett as President of the Illinois Society of Certified Accountants. The society is one of the oldest and most representative of the state societies.

Mr. G. W. Rossetter, C. P. A., formerly connected with our Chicago office, has become associated with Mr. E. A. Kracke in the management thereof, effective November 1, 1919.

Mr. Elijah Bates has been appointed manager of the Cleveland office, effective November 1.

Announcement is made of the appointment of Mr. S. George Hay as assistant manager of the New York office.

Mr. W. L. Chaffee, formerly of the New York office, has been assigned to the Atlanta office as assistant manager, effective September 16.

We note with pleasure the citation of Captain Thomas V. Barb of our Baltimore Office. Captain Barb was cited and received the Croix de Guerre for "exceptional courage in sticking to his battery after having been badly wounded."

Additions to the Library, October, 1919

American Exchange National Bank. Digest of railroad bills and plans . . . directed toward a solution of the railroad problem. New York, American Exchange National Bank, (1919).

Bennett, Enoch Arnold. The human machine. New York, George H. Doran Company, n. d. 123 p.

Bennett, Enoch Arnold. Mental efficiency, and other hints to men and women. New York, George H. Doran Company, (c1911). 119 p.

Browder, Earl R. A system of accounts for a small consumers' co-operative. New York, The Co-operative League of America, n. d. 8 p.

Carroll, William F. Cost keeping in the leather belting industry; revised copy of a paper read . . . at a meeting of the Leather Belting Exchange, New York, December 20, 1916. 29 p.

Chapin, Heman Gerald. The "banker's" forms and the Negotiable Instruments Law annotated. Edition 5. New York, Bankers Encyclopedia Co., (c1918). 133 p.

Chittick, James. Silk manufacturing and its problems; being a series of papers on important questions of interest to all those engaged in the manufacture and distribution of silks and other textiles. New York, James Chittick, 1913. 432 p.

Cleveland Chamber of Commerce. Industrial profit-sharing and welfare work; a report of the Committee on Industrial Welfare . . . approved by the Board of Directors, April 10, 1916. 85 p.

Columbia Trust Company. Calendar for taxpayers. New York, Columbia Trust Company, (c1919). 12 p.

Davis, E. D. Foreign exchange tables. New York, William F. Kling, (c1912). 195 p.

Dunham, Howard P., ed. The business of insurance; a text book and reference work covering all lines of insurance, written by eighty eminent experts. 3 v. New York, The Ronald Press Company, 1912.

Gilbreth, Lillian Evelyn (Moller). The psychology of management; the function of the mind in determining, teaching and installing methods of least waste. New York, The Macmillan Company, 1919. 344 p.

Graham, James, & Oliver, George A. S. The foreign traders' dictionary of terms and phrases in English, German, French and Spanish. London, Macmillan & Co., Ltd., 1906. 283 p.

Lyon, Hastings. Corporation finance; part 1, Capitalization; part 2, Distributing securities; re-

organizations. New York, Houghton Mifflin Company, (c1916). 327 p.

National Canners Association. Standard classification of accounts: Classification B, for canners who manufacture one line of canned goods at one factory only; adopted and approved December 28, 1917. 33 p. (Special bulletin No. 2.)

National Canners Association. Standard classification of accounts: Classification A, for canners who manufacture two or more lines of canned goods or operate two or more factories; adopted and approved December 28, 1917. 58 p. (Special bulletin No. 3.)

Racine, Samuel Frederick. Annuity studies. Seattle, Wash., Western Institute of Accountancy, Commerce and Finance, 1919. 21 p.

Rhodes, James Edward. Workmen's compensation. New York, The Macmillan Company, 1917. 300 p.

Scott, Walter Dill. Increasing human efficiency in business; a contribution to the psychology of business. New York, The Macmillan Company, 1914. 339 p.

Storey, E. W. Monthly cost accounting for varnish plants; fully illustrated by tables and forms. Philadelphia, National Varnish Manufacturers' Association, 1917. 51 p.

Thayer, William Roscoe. Theodore Roosevelt: an intimate biography. New York, Houghton, Mifflin Company, 1919. 474 p.

Winter, William D. Marine insurance: its principles and practice. New York, McGraw-Hill Book Company, Inc., 1919. 433 p.

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